



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CEDARBURG LIGHT & WATER COMMISSION

Principal Office: N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012-0767

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CEDARBURG LIGHT & WATER COMMISSION

Utility Address: N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

When was utility organized? 12/28/1901

Report any change in name:

Effective Date:

Utility Web Site: www.cedarburglightandwater.com

Utility employee in charge of correspondence concerning this report:

Name: JILL S FRANK

Title: OFFICE MANAGER

Office Address:

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

Telephone: (262) 375 - 7650

Fax Number: (262) 375 - 7655

E-mail Address: JFRANK@WPPISSYS.ORG

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JOSEPH DORR

Title: UTILITY COMMISSION PRESIDENT

Office Address:

W67 N721 FRANKLIN AVE

CEDARBURG, WI 53012

Telephone: (262) 377 - 3197

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN ANDRES**Title:** PARTNER**Office Address:** VIRCHOW KRAUSE & COMPANY
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 3/31/2006**Period covered by most recent audit:** CALENDAR YEAR 2005

Names and titles of utility management including manager or superintendent:

Name: DALE A. LYTHJOHAN**Title:** GENERAL MANAGER**Office Address:**N30 W5926 LINCOLN BLVD.
P.O. BOX 767
CEDARBURG, WI 53012**Telephone:** (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** DLYTHJOHAN@WPPISYS.ORG

Name: STEVE BELL**Title:** ELECTRIC SUPERINTENDENT**Office Address:**N30 W5926 LINCOLN BLVD.
P.O. BOX 767
CEDARBURG, WI 53012**Telephone:** (262) 375 - 7650 EXT**Fax Number:** (262) 375 - 7655**E-mail Address:** SBELL@WPPISYS.ORG

Name: TIM MARTIN**Title:** WATER SUPERINTENDENT**Office Address:**N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012**Telephone:** (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** tmartin@wppisys.org

Name of utility commission/committee: CEDARBURG LIGHT & WATER COMMISSION

Names of members of utility commission/committee:CHARLES T BRADBURN, VICE PRESIDENT
JAMES COUTTS

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

JOE DORR, PRESIDENT
BLAINE HILGENDORF, SECRETARY
BOB LOOMIS, COUNCIL REPRESENTATIVE

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2005 12/31/2005

Provide a brief description of the nature of Contract Operations being provided:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,852,558	9,584,439	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,433,364	7,529,157	2
Depreciation Expense (403)	633,000	553,321	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	556,573	521,385	5
Total Operating Expenses	9,622,937	8,603,863	
Net Operating Income	1,229,621	980,576	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,229,621	980,576	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	12,903	6,262	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	60,342	68,724	10
Miscellaneous Nonoperating Income (421)	16,870	191,318	11
Total Other Income	90,115	266,304	
Total Income	1,319,736	1,246,880	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(81,407)	(81,407)	12
Other Income Deductions (426)	181,595	168,398	13
Total Miscellaneous Income Deductions	100,188	86,991	
Income Before Interest Charges	1,219,548	1,159,889	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,902	27,236	14
Amortization of Debt Discount and Expense (428)	1,376	3,148	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	567	313	18
Interest Charged to Construction--Cr. (432)	372	4,235	19
Total Interest Charges	13,473	26,462	
Net Income	1,206,075	1,133,427	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	22,621,203	21,493,752	20
Balance Transferred from Income (433)	1,206,075	1,133,427	21
Miscellaneous Credits to Surplus (434)	0	1,233	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,437	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	7,355	5,772	25
Total Unappropriated Earned Surplus End of Year (216)	23,819,923	22,621,203	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	10,852,558		10,852,558	1
Total (Acct. 400):	10,852,558	0	10,852,558	
Operation and Maintenance Expense (401-402):				
Derived	8,433,364		8,433,364	2
Total (Acct. 401-402):	8,433,364	0	8,433,364	
Depreciation Expense (403):				
Derived	633,000		633,000	3
Total (Acct. 403):	633,000	0	633,000	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	556,573		556,573	5
Total (Acct. 408):	556,573	0	556,573	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,229,621	0	1,229,621	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	12,903		12,903	8
Total (Acct. 415-416):	12,903	0	12,903	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST ON HIGH PERFORMANCE MUNICIPAL ACCT	18,264	0	18,264	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON STATE POOL ACCOUNTS	31,864	0	31,864 12
INTEREST ON CERTIFICATES OF DEPOSIT	7,331	0	7,331 13
INTEREST ON INVESTMENT TO CITY	2,883	0	2,883 14
Total (Acct. 419):	60,342	0	60,342
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 15
Contributed Plant - Electric		16,870	16,870 16
NONE	0	0	0 17
Total (Acct. 421):	0	16,870	16,870
TOTAL OTHER INCOME:	73,245	16,870	90,115

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(81,407)		(81,407) 18
NONE	0	0	0 19
Total (Acct. 425):	(81,407)	0	(81,407)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		117,209	117,209 20
Depreciation Expense on Contributed Plant - Electric		62,971	62,971 21
LOBBYING/LEGISLATIVE COSTS	1,415	0	1,415 22
Total (Acct. 426):	1,415	180,180	181,595
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(79,992)	180,180	100,188

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	11,902		11,902 23
Total (Acct. 427):	11,902	0	11,902
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISC & EXP ON GO BOND	1,376		1,376 24
Total (Acct. 428):	1,376	0	1,376
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 25
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 26
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	567		567 27
Total (Acct. 431):	567	0	567
Interest Charged to Construction--Cr. (432):			
INTEREST LOST ON UTILITY FUNDS USED FOR CONSTR	372		372 28
Total (Acct. 432):	372	0	372
TOTAL INTEREST CHARGES:	13,473	0	13,473
NET INCOME:	1,369,385	(163,310)	1,206,075
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	17,129,604	5,491,599	22,621,203 29
Total (Acct. 216):	17,129,604	5,491,599	22,621,203
Balance Transferred from Income (433):			
Derived	1,369,385	(163,310)	1,206,075 30
Total (Acct. 433):	1,369,385	(163,310)	1,206,075
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 31
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 32
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 33
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
MISC APPROPRIATIONS TO MUNICIPALITY	7,355	0	7,355 34
Total (Acct. 439)--Debit:	7,355	0	7,355
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	18,491,634	5,328,289	23,819,923

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	202	56,050			56,252	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0			0	2
Payroll	66	21,006			21,072	3
Materials	0	0			0	4
Taxes	5	1,607			1,612	5
Other (list by major classes):						
OUTSIDE SERVICE AND SUPPLIES	0	2,849			2,849	6
FRINGES AND CLEARING (WITHOUT STORES CLEARING AND SOC. SEC)	60	17,756			17,816	7
Total costs and expenses	131	43,218	0	0	43,349	
Net income (or loss)	71	12,832	0	0	12,903	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,467,205	9,385,353	0	0	10,852,558	1
Less: interdepartmental sales	717	77,927	0	0	78,644	2
Less: interdepartmental rents	0	18,000	0	0	18,000	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	282	1,081			1,363	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0			0	6
Revenues subject to Wisconsin Remainder Assessment	1,466,206	9,288,345	0	0	10,754,551	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	292,000	52,943	344,943	1
Electric operating expenses	452,520	82,048	534,568	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	21,072	3,821	24,893	6
Other nonutility expenses			0	7
Water utility plant accounts	11,525	2,090	13,615	8
Electric utility plant accounts	203,493	36,896	240,389	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	31	5	36	13
Accum. prov. for depreciation of electric plant	21,548	3,907	25,455	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	196,969	(196,969)	0	18
All other accounts	84,157	15,259	99,416	19
Total Payroll	1,283,315	0	1,283,315	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	6.5	1
Electric	16	2
Gas	0	3
Sewer	0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	31,783,301	30,134,643	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,401,373	7,808,166	2
Net Utility Plant	23,381,928	22,326,477	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	23,381,928	22,326,477	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	75,366	7
Other Investments (124)	0	0	8
Special Funds (125-128)	975,534	1,550,622	9
Total Other Property and Investments	975,534	1,625,988	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	74,694	94,264	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	700	700	12
Temporary Cash Investments (136)	416,403	143,201	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	978,484	777,344	15
Other Accounts Receivable (143)	233,966	302,989	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	14,694	13,730	18
Materials and Supplies (151-163)	507,705	528,039	19
Prepayments (165)	24,388	22,520	20
Interest and Dividends Receivable (171)	0	42,071	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	2,251,034	1,924,858	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	3,273	24
Other Deferred Debits (182-186)	1,538,633	1,481,573	25
Total Deferred Debits	1,538,633	1,484,846	
Total Assets and Other Debits	28,147,129	27,362,169	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	174,124	174,124	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	23,819,923	22,621,203	28
Total Proprietary Capital	23,994,047	22,795,327	
LONG-TERM DEBT			
Bonds (221-222)	0	290,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	290,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	667,792	744,355	33
Payables to Municipality (233)	176,249	225,426	34
Customer Deposits (235)	24,220	19,686	35
Taxes Accrued (236)	236,841	234,191	36
Interest Accrued (237)	2,103	5,446	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	34,368	32,091	40
Miscellaneous Current and Accrued Liabilities (242)	2,556	6,909	41
Total Current and Accrued Liabilities	1,144,129	1,268,104	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	13,805	15,455	43
Other Deferred Credits (253)	2,995,148	2,993,283	44
Total Deferred Credits	3,008,953	3,008,738	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	28,147,129	27,362,169	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	13,307,066	0	0	16,827,577	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,386,616	0	0	16,476,854	2
Utility Plant in Service - Contributed Plant (101.2)	5,331,808	0	0	1,562,486	3
Utility Plant Purchased or Sold (102)	0			0	4
Utility Plant in Process of Reclassification (103)	0			0	5
Utility Plant Leased to Others (104)	0			0	6
Property Held for Future Use (105)	0			0	7
Completed Construction not Classified (106)	0			0	8
Construction Work in Progress (107)	149			25,388	9
Total Utility Plant	13,718,573	0	0	18,064,728	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,136,962	0	0	4,713,352	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,139,534	0	0	411,525	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0			0	12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0			0	13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0			0	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0			0	15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0			0	16
Total Accumulated Provision	3,276,496	0	0	5,124,877	
Net Utility Plant	10,442,077	0	0	12,939,851	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,009,659	4,407,565			6,417,224	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	157,750	475,250			633,000	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,488				9,488	6
Accruals charged other						7
accounts (specify):						8
DEPRECIATION ON ACCT #392 AM	10,635	31,135			41,770	9
Salvage	7,902	18,472			26,374	10
Other credits (specify):						11
DR ACCUM DEPR ADJ'S	0	14,949			14,949	12
					0	13
					0	14
					0	15
Total credits	185,775	539,806	0	0	725,581	16
Debits during year						17
Book cost of plant retired	44,949	175,349			220,298	18
Cost of removal	1,786	38,224			40,010	19
Other debits (specify):						20
CR ACCUM DEPR ADJ'S	11,739	20,448			32,187	
					0	
					0	23
					0	24
Total debits	58,474	234,021	0	0	292,495	25
Balance end of year (111.1)	2,136,960	4,713,350	0	0	6,850,310	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,023,411	367,531			1,390,942	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	117,209	62,971			180,180	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	244	3,593			3,837	10
Other credits (specify):						11
DR ACCUM DEPR ADJ'S		4,120			4,120	12
					0	13
					0	14
					0	15
Total credits	117,453	70,684	0	0	188,137	16
Debits during year						17
Book cost of plant retired	1,267	21,257			22,524	18
Cost of removal	63	3,952			4,015	19
Other debits (specify):						20
CR ACCUM DEPR ADJ'S		1,479			1,479	
					0	
					0	23
					0	24
Total debits	1,330	26,688	0	0	28,018	25
Balance end of year (111.1)	1,139,534	411,527	0	0	1,551,061	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
Non-Utility Property	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)			0		0	0	1
Fuel stock expenses (152)			0		0	0	2
Plant mat. & oper. sup. (154)			444,959		444,959	470,888	3
Total Electric Utility					444,959	470,888	

Account	Total End of Year	Amount Prior Year	
Electric utility total	444,959	470,888	1
Water utility (154)	48,843	51,323	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	13,903	5,828	8
Total Materials and Supplies	507,705	528,039	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEBT DISC & EXP ON GOVN OBLIGATION BONDS 8/99 (MATURED 2005)	1,376	181	0	1
LOSS ON ADVANCE REFUND OF REV BOND (FINALIZED 2005)	1,897	181	0	2
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	174,124	1
Changes during year (explain):		
NONE	0	2
Balance end of year	174,124	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELEC & WTR GOVN OBLIGATION BOND	08/25/1999	10/01/2005	4.44%	0	1
Total Bonds (Account 221):				0	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	234,191	1
Accruals:		
Charged water department expense	236,037	2
Charged electric department expense	326,047	3
Charged sewer department expense	0	4
Other (explain):		
CHARGED DIRECTLY TO ELECTRIC & WATER DEPT'S WORK ORDERS	29,459	5
CHARGED DIRECTLY TO GENERAL LEDGER ACCOUNTS	3,526	6
Total Accruals and other credits	595,069	
Taxes paid during year:		
County, state and local taxes	478,500	7
Social Security taxes	92,577	8
PSC Remainder Assessment	8,482	9
Other (explain):		
LICENSE FEE ASSESSMENT-WI DEPT OF REV (GROSS RECEIPTS TAX)	12,860	10
Total payments and other debits	592,419	
Balance end of year	236,841	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
INTEREST ACCRUED GOVN OBL BONDS	3,335	11,902	15,237	0	1
Subtotal	3,335	11,902	15,237	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
237 INTEREST ACCRUED ON CUSTOMER DEPOSITS	2,111	567	575	2,103	4
Subtotal	2,111	567	575	2,103	
Total	5,446	12,469	15,812	2,103	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
UNFUNDED PENSION LIABILITY LOAN PAID OFF TO UTILITY IN 2005	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
\$'S INVESTED IN ST POOL FOR FUTURE CAPITAL PROJECTS (NO CD'S AS OF 12/31/05)	878,228	3
SPECIAL REDEMPTION FUND-FOR PRINCIPAL & INT PYMTS (GO BONDS MATURED IN 2	0	4
LIABILITY INSURANCE RESERVE	97,306	5
Total (Acct. 125):	975,534	
Depreciation Fund (126):		
NONE	0	6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	134,420	11
Electric	844,064	12
Sewer (Regulated)	0	13
Other (specify):		
NONE	0	14
Total (Acct. 142):	978,484	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	206,632	15
Merchandising, jobbing and contract work	1,263	16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
JOINT CABLE PLACEMENT	2,837	17
INST/UPGRADE PRIM & SEC LINE EXT & ELEC SERVICES	5,881	18
SALES TAX ON POLE RENTAL	1,008	19
INSTALL STREET LIGHTING FACILITIES	0	20
PROPERTY INSURANCE CLAIMS OUTSTANDING	7,584	21
MISC & LIKE ITEMS LESS THAN \$10,000 WHEN GROUPED BY TYPE	8,761	22
Total (Acct. 143):	233,966	
Receivables from Municipality (145):		
TAX ROLL LIENS AND OUTSTANDING MISC BILLINGS/CREDIT MEMO	14,694	23
STREET LIGHTING & INSTALLATION COSTS	0	24
PRINCIPAL & INT REC FROM UNFUNDED PENSION LIAB (PD OFF DURING '05)	0	25
Total (Acct. 145):	14,694	
Prepayments (165):		
PROPERTY & LIABILITY INSURANCE	5,629	26
HEALTH & DENTAL INSURANCE	18,482	27
MISC INVOICES PAID IN 2005 FOR 2006 EXPENSES	300	28
ADJUSTING ENTRY TO MAKE BALANCE SHEET BALANCE (IN PSC REPORT ONLY)	(23)	29
Total (Acct. 165):	24,388	
Extraordinary Property Losses (182):		
NONE	0	30
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY WORK DONE TO FIND SUITABLE LAND FOR A FUTURE WELL 7 SITE	35,891	31
ENGINEERING & DESIGN FOR 2006 MODIFICATIONS TO POWER PLANT SUBSTATION	13,923	32
ENGINEERING & DESIGN ON 2006 DISTRIBUTION FUSE COORDINATION PROJECT	3,251	33
Total (Acct. 183):	53,065	
Clearing Accounts (184):		
2006 CLEARING CAPITALIZED IN 2005	(205)	34
REMAINING 5/7TH OF UTIL COST TO JOINT PURCH DUMP TRUCK OWNED BY CITY	37,836	35
REM 1/3 OF 2004'S NORM DEPR EXP ON #392 NON-DEPR SINCE FULLY DEPR'D	(3,600)	36
2005 FUEL TRUE-UP CREDIT (FROM MUNI)	(210)	37
Total (Acct. 184):	33,821	
Temporary Facilities (185):		
NONE	0	38
Total (Acct. 185):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Miscellaneous Deferred Debits (186):		
ENERGY CONSERVATION PROGRAM: '87=\$40,936, '88=\$57,247; '89=\$38,609;		39
'96=\$60,751; '97=\$64,157; '98=\$51,748; '99=\$58,905; '00=\$55,844; '01=\$54,936;		40
'90=62,735; '91=\$51,708; '92=\$61,056; '93=\$131,447; '94=\$133,472; '95=\$62,338;		41
'02=\$76,023; '03=\$78,807; '04=\$72,556; '05=\$68,349	1,281,624	42
WELL #5 REHAB AMORTIZATION APPROVED BY PSC	31,144	43
WRS UNFUNDED PENS LIAB PAYOFF, AMORTIZATION APPROVED BY PSC	139,189	44
MISC ENTRY TRANSFERRED TO WORK ORDER IN 2005	(210)	45
Total (Acct. 186):	1,451,747	
Payables to Municipality (233):		
DECEMBER 2005 SEWER BILLING	171,934	46
ACCOUNTS PAYABLE INVOICES TO BE PAID IN 2006 FOR MISC GOODS & SVCS	4,315	47
Total (Acct. 233):	176,249	
Other Deferred Credits (253):		
Regulatory Liability	1,465,329	48
VACATION, SICK LEAVE AND COMP TIME LIABILITY	207,259	49
DEMAND SIDE MANAGEMENT PROGRAMS (AUTHORIZED CONSERVATION EXPENSE)	1,270,428	50
DEFERRED COMP PROGRAM	14,795	51
PUBLIC BENEFIT PROGRAM REVENUES: '00=\$23,337; '01=\$95,626; '02=\$98,430		52
'03=\$98,760; '04=\$99,813; '05=\$106,892 LESS \$52 UNCOLLECTIBLE PUB BEN \$'S	522,806	53
PUBLIC BENEFIT LOW INCOME PROGRAM EXPENSES: '00=\$1,120; '01=\$23,529		54
'02=\$46,706; '03=\$46,680; '04=\$33,419; '05=\$46,635	(198,089)	55
PUBLIC BENEFIT CONSERVATION PROGRAM EXPENSES: '00=\$1,464; '01=\$49,578;		56
'02=\$49,604; '03=\$74,501; '04=\$57,883; '05=\$55,449	(288,479)	57
BULK WATER PAYMENTS REC'D IN ADVANCE (PD IN 2005 FOR 2006 WATER)	1,099	58
Total (Acct. 253):	2,995,148	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	8,180,303	14,762,299	0	0	22,942,602	1
Materials and Supplies	50,083	457,923	0	0	508,006	2
Other (specify):						
STORES EXPENSE	12,813	(2,948)			9,865	3
Less Average:						
Reserve for Depreciation (111.1)	2,073,309	4,560,457	0	0	6,633,766	4
Customer Advances for Construction	12,955	1,675			14,630	5
Regulatory Liability	851,776	654,256	0	0	1,506,032	6
NONE					0	7
Average Net Rate Base	5,305,159	10,000,886	0	0	15,306,045	
Net Operating Income	433,586	796,035	0	0	1,229,621	8
Net Operating Income as a percent of						
Average Net Rate Base	8.17%	7.96%	N/A	N/A	8.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	874,797	671,939	0	0	1,546,736	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	46,042	35,365	0	0	81,407	3
Other (specify):					0	4
Balance End of Year	828,755	636,574	0	0	1,465,329	

FINANCIAL SECTION FOOTNOTES

Materials and Supplies (Page F-12)

General footnotes

The utility's electric inventory balance at the end of 2004 was considerably higher than the norm. The normal inventory balance is between \$300,000 - \$350,000, whereas 2004's was \$471,000. The additional materials in stock at the end of 2004 were used early in 2005 for system rebuilds and voltage upgrades. The inventory balance at the end of 2005 was \$445,000, still higher than the norm. This is because some large cost materials were purchased in 2005 for installation in 2005, but the utility ran out of budget \$'s for the labor to install these materials, as well as time. This equipment will be installed in 2006, including a PMH-gear, \$21,000; 500MCM cable, \$35,000; cedar poles, \$18,000; and 750MCM cable, \$21,000.

Interest Accrued (Acct. 237) (Page F-18)

General footnotes

The utility made it's final payment on its Government Obligation bond in October 2005 and is now debt free.

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

n/a

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

n/a

Bonds (221): If Interest Accrued During Year is zero AND the Bonds schedule shows a Principal Amount EOY greater than zero, please explain.

n/a

If Interest Accrued During Year (for other than Bonds (221)) is zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY greater than zero, please explain.

NOTES PAYABLE ACCOUNT #231: This \$567 interest accrued applies to customer deposits, not miscellaneous long-term debt. Therefore, it does not tie to the Notes Payable and Miscellaneous Long-Term Debt Schedule.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)**General footnotes**

Explanation of 12/31/05 balance remaining in #184.

1) <\$205> remained in #184 for transportation clearing costs associated with labor paid in 2006, but closed to plant in 2005. The corresponding labor and fringe dollars reside in #242, Accrued Payroll.

2) In 2004, the municipality purchased a dump truck, which will be owned by the municipality, however the utility paid for a portion of the purchase price based on expected usage. This vehicle will be shared with the municipality. To recover the utility's costs, #184 was debited with \$52,972 in 2004, which is the utility's portion of the purchase price. 1/7th of this cost was then allocated to the various work orders and expense accounts through transportation clearing/loading. 6/7ths remained in #184 as of 12/31/04, or \$45,404. Each year, 1/7th will be charged out, until the balance is at zero. 7 years was selected as the amortization period because it mirrors the standard depreciation rate for this type of vehicle. 5/7ths remains in #184 as of 12/31/05, or \$37,836.

3) In 2004, account #392 was not depreciated because the accum. depr. balance exceeded the plant balance. This is very unusual and should not be the case in 2005 and beyond. The transportation clearing rate used in 2004 did not take the "non-depreciatable" fact into consideration. Since 2004 was an "odd year", it was decided that the approx. <\$10,800> credit remaining in #184 as a result would be charged out of #184, through the transportation clearing/loading over a 3-year period, beginning in 2004. A balance of <\$7,201> remained in #184 as of 12/31/04 for 2/3rds of the total amount, and a balance of <\$3,600> remained in #184 as of 12/31/05 for 1/3rd of the total amount.

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

n/a

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Date of Authorization for the following amounts included in #186 are:

Energy Conservation Program. An "average" cost is expensed each year. PSC auth. date 1/31/2001. Note, this amount changed in 2005, as per order with utility's electric rate change effective in 2005. The new amount of \$76,428 for 2005 was authorized by the PSC on 2/7/05 in docket #1000-ER-104.

Well #5 Rehab, defer over a 5-year period beginning in 2003. PSC auth. date 2/18/2004.

WRS Unfunded Pension Liability, defer over an approx. 11 year period beginning in 2003. PSC auth. date 4/5/2004.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCOUNT #143, MISC. ACCOUNTS RECEIVABLE:

\$206,632 is included for the balance due from utility customers for December's sewer billing. Because the sewer department is an enterprise fund of the municipality, these dollars are listed in #143 rather than #142.

EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCOUNT #145, RECEIVABLE FROM MUNICIPALITY:

Of the total \$14,694 due from municipality, there is \$10,584 owed by the City for the 2005 joint water/sewer true-up billing. This represents 50% of the 2005 balance due for costs associated with billing, testing water meters, depreciation on water meters, taxes and other expenses related to billing for the sewer department's portion of these costs.

EXPLANATION OF AMOUNTS OVER \$10,000 IN ACCOUNT #233, PAYABLE TO MUNICIPALITY:

1) \$171,934 is included for December 2005's sewer billing due the municipality.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,445,866	1,421,040	1
Total Sales of Water	1,445,866	1,421,040	
Other Operating Revenues			
Forfeited Discounts (470)	5,385	4,883	2
Miscellaneous Service Revenues (471)	1,670	560	3
Rents from Water Property (472)	9,141	9,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,143	4,891	6
Total Other Operating Revenues	21,339	19,334	
Total Operating Revenues	1,467,205	1,440,374	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	20,417	25,635	7
Pumping Expenses (620-633)	104,590	93,702	8
Water Treatment Expenses (640-652)	62,387	67,793	9
Transmission and Distribution Expenses (660-678)	184,245	173,643	10
Customer Accounts Expenses (901-905)	36,286	34,893	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	236,871	230,302	13
Total Operation and Maintenance Expenses	644,796	625,968	
Other Operating Expenses			
Depreciation Expense (403)	157,750	145,383	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	231,073	239,603	16
Total Other Operating Expenses	388,823	384,986	
Total Operating Expenses	1,033,619	1,010,954	
NET OPERATING INCOME	433,586	429,420	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,399	244,970	681,690	4
Commercial	385	85,261	183,913	5
Industrial	40	91,541	118,200	6
Total Metered Sales to General Customers (461)	3,824	421,772	983,803	
Private Fire Protection Service (462)	90		44,972	7
Public Fire Protection Service (463)	3,855		368,073	8
Other Sales to Public Authorities (464)	37	27,091	48,301	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	231	717	12
Total Sales of Water	7,807	449,094	1,445,866	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	368,073	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	368,073	
Forfeited Discounts (470):		
Customer late payment charges	5,385	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	5,385	
Miscellaneous Service Revenues (471):		
FEES FOR RECONNECTING METERS, AND A NEW FEE BEG 2005 FOR WELL PERMIT FEES	1,670	7
Total Miscellaneous Service Revenues (471)	1,670	
Rents from Water Property (472):		
RENTS FOR GROUNDS AND BUILDING AT WELL #3 BY CELLULAR COMPANIES	9,141	8
Total Rents from Water Property (472)	9,141	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,143	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	5,143	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	4,845	10,063	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	15,572	15,572	10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	20,417	25,635	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	3,846	3,717	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	77,927	64,199	17
Pumping Labor and Expenses (624)	5,436	6,519	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	3,854	3,326	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)		77	22
Maintenance of Structures and Improvements (631)	5,662	7,908	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	7,865	7,956	25
Total Pumping Expenses	104,590	93,702	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	4,808	4,646	26
Chemicals (641)	30,566	29,110	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	25,122	30,577	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		77	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	1,891	3,383	33
Total Water Treatment Expenses	62,387	67,793	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	5,794	3,716	34
Storage Facilities Expenses (661)	9,692	800	35
Transmission and Distribution Lines Expenses (662)	21,843	19,434	36
Meter Expenses (663)	10,225	5,360	37
Customer Installations Expenses (664)	1,341	1,005	38
Miscellaneous Expenses (665)	76,672	92,365	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	110	70	43
Maintenance of Transmission and Distribution Mains (673)	25,755	33,971	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	24,794	8,051	46
Maintenance of Meters (676)	5,043	3,839	47
Maintenance of Hydrants (677)	2,976	5,032	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	184,245	173,643	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	4,099	3,959	50
Meter Reading Labor (902)	7,501	7,172	51
Customer Records and Collection Expenses (903)	21,923	21,871	52
Uncollectible Accounts (904)	282	(456)	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	2,481	2,347	54
Total Customer Accounts Expenses	36,286	34,893	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	55,038	57,990	56
Office Supplies and Expenses (921)	5,484	7,019	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	5,743	7,615	59
Property Insurance (924)	9,324	4,953	60
Injuries and Damages (925)	15,480	12,985	61
Employee Pensions and Benefits (926)	95,380	87,269	62
Regulatory Commission Expenses (928)	2,826	8	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	21,373	21,926	65
Rents (931)	18,000	19,200	66
Maintenance of General Plant (932)	8,223	11,337	67
Total Administrative and General Expenses	236,871	230,302	
Total Operation and Maintenance Expenses	644,796	625,968	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	WISC ADMIN CODE-PSC SECTION 109	211,830	220,325	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,788	5,006	2
Net property tax equivalent		209,042	215,319	
Social Security	PAYROLL DISTRIBUTION	20,746	22,696	3
PSC Remainder Assessment	BASED ON REVENUES	1,285	1,588	4
Other (specify): NONE			0	5
Total tax expense		231,073	239,603	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183330				3
County tax rate	mills		1.737110				4
Local tax rate	mills		6.200140				5
School tax rate	mills		9.152340				6
Voc. school tax rate	mills		1.839650				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.112570				10
Less: state credit	mills		1.261140				11
Net tax rate	mills		17.851430				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.200140				14
Combined School Tax Rate	mills		10.991990				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.192130				17
Total Tax Rate	mills		19.112570				18
Ratio of Local and School Tax to Total	dec.		0.899520				19
Total tax net of state credit	mills		17.851430				20
Net Local and School Tax Rate	mills		16.057710				21
Utility Plant, Jan. 1	\$	13,307,066	13,307,066				22
Materials & Supplies	\$	51,323	51,323				23
Subtotal	\$	13,358,389	13,358,389				24
Less: Plant Outside Limits	\$	465,709	465,709				25
Taxable Assets	\$	12,892,680	12,892,680				26
Assessment Ratio	dec.		1.023200				27
Assessed Value	\$	13,191,790	13,191,790				28
Net Local & School Rate	mills		16.057710				29
Tax Equiv. Computed for Current Year	\$	211,830	211,830				30
Tax Equivalent per 1994 PSC Report	\$	192,196					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	211,830					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	325,935		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	325,935	0	
PUMPING PLANT			
Land and Land Rights (320)	48,195		12
Structures and Improvements (321)	186,276	516	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	361,677	10,350	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	42,052		20
Total Pumping Plant	638,200	10,866	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	55,764		22
Water Treatment Equipment (332)	99,945		23
Total Water Treatment Plant	155,709	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			325,935	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	325,935	
PUMPING PLANT				
Land and Land Rights (320)			48,195	12
Structures and Improvements (321)			186,792	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,300		365,727	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			42,052	20
Total Pumping Plant	6,300	0	642,766	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			55,764	22
Water Treatment Equipment (332)			99,945	23
Total Water Treatment Plant	0	0	155,709	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,710		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	135,661		26
Transmission and Distribution Mains (343)	5,047,514	314,766	27
Fire Mains (344)	0		28
Services (345)	639,938	47,405	29
Meters (346)	339,391	34,710	30
Hydrants (348)	363,956	28,491	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,528,170	425,372	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,985	946	35
Computer Equipment (391.1)	25,821	2,845	36
Transportation Equipment (392)	57,188	20,664	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	36,821	1,266	39
Laboratory Equipment (395)	8,082		40
Power Operated Equipment (396)	52,210		41
Communication Equipment (397)	136,870	7,354	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	325,977	33,075	
Total utility plant in service directly assignable	7,973,991	469,313	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,973,991	469,313	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,710	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			135,661	26
Transmission and Distribution Mains (343)	6,773		5,355,507	27
Fire Mains (344)			0	28
Services (345)	21		687,322	29
Meters (346)	11,693	(11,739)	350,669	30
Hydrants (348)	1,263		391,184	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	19,750	(11,739)	6,922,053	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			9,931	35
Computer Equipment (391.1)			28,666	36
Transportation Equipment (392)	17,381		60,471	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	1,319		36,768	39
Laboratory Equipment (395)			8,082	40
Power Operated Equipment (396)			52,210	41
Communication Equipment (397)	199		144,025	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	18,899	0	340,153	
Total utility plant in service directly assignable	44,949	(11,739)	8,386,616	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	44,949	(11,739)	8,386,616	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	258,712		22
Water Treatment Equipment (332)	246,658		23
Total Water Treatment Plant	505,370	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			258,712 22
Water Treatment Equipment (332)			246,658 23
Total Water Treatment Plant	0	0	505,370

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,251,112		27
Fire Mains (344)	0		28
Services (345)	1,159,220		29
Meters (346)	0		30
Hydrants (348)	351,202		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,761,534	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	63,601		36
Transportation Equipment (392)	820		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	1,750		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	66,171	0	
Total utility plant in service directly assignable	5,333,075	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,333,075	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	987		3,250,125 27
Fire Mains (344)			0 28
Services (345)			1,159,220 29
Meters (346)			0 30
Hydrants (348)	280		350,922 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,267	0	4,760,267
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			63,601 36
Transportation Equipment (392)			820 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			1,750 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	66,171
Total utility plant in service directly assignable	1,267	0	5,331,808
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,267	0	5,331,808

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	211,952	2.90%	9,452	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	211,952		9,452	
PUMPING PLANT				
Structures and Improvements (321)	133,446	3.20%	5,969	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	179,996	4.40%	16,003	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	24,309	4.40%	1,850	15
Total Pumping Plant	337,751		23,822	
WATER TREATMENT PLANT				
Structures and Improvements (331)	23,942	3.20%	1,784	16
Water Treatment Equipment (332)	81,224	5.03%	5,029	17
Total Water Treatment Plant	105,166		6,813	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	83,874	1.90%	2,578	19
Transmission and Distribution Mains (343)	541,900	1.30%	67,620	20
Fire Mains (344)	0			21
Services (345)	155,050	2.90%	19,245	22
Meters (346)	200,053	5.50%	18,977	23
Hydrants (348)	69,998	2.20%	8,307	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					221,404	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	221,404	
321					139,415	8
322					0	9
323					0	10
324					0	11
325	6,300	1,450			188,249	12
326					0	13
327					0	14
328					26,159	15
	6,300	1,450	0	0	353,823	
331					25,726	16
332					86,253	17
	0	0	0	0	111,979	
341					0	18
342					86,452	19
343	6,773				602,747	20
344					0	21
345	21				174,274	22
346	11,693		525	(11,739)	196,123	23
348	1,263	336	4,640		81,346	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,050,875		116,727	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	1,584	5.80%	549	27
Computer Equipment (391.1)	18,180	26.70%	7,274	28
Transportation Equipment (392)	66,894	13.30%	7,824	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	18,772	5.80%	2,134	31
Laboratory Equipment (395)	3,056	5.80%	469	32
Power Operated Equipment (396)	49,400	7.50%	2,811	33
Communication Equipment (397)	146,029	10.00%	0	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	303,915		21,061	
Total accum. prov. directly assignable	2,009,659		177,875	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,009,659		177,875	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>19,750</u>	<u>336</u>	<u>5,165</u>	<u>(11,739)</u>	<u>1,140,942</u>	
390					0	26
391					2,133	27
391.1					25,454	28
392	17,381		2,665		60,002	29
393					0	30
394	1,319				19,587	31
395					3,525	32
396					52,211	33
397	199		72		145,902	34
397.1					0	35
398					0	36
399					0	37
	<u>18,899</u>	<u>0</u>	<u>2,737</u>	<u>0</u>	<u>308,814</u>	
	<u>44,949</u>	<u>1,786</u>	<u>7,902</u>	<u>(11,739)</u>	<u>2,136,962</u>	
					0	38
	<u>44,949</u>	<u>1,786</u>	<u>7,902</u>	<u>(11,739)</u>	<u>2,136,962</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	139,938	3.20%	8,279	16
Water Treatment Equipment (332)	166,248	3.30%	8,140	17
Total Water Treatment Plant	306,186		16,419	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	338,885	1.30%	42,258	20
Fire Mains (344)	0			21
Services (345)	290,182	2.90%	33,617	22
Meters (346)	0			23
Hydrants (348)	69,164	2.20%	7,723	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331					148,217	16
332					174,388	17
	0	0	0	0	322,605	
341					0	18
342					0	19
343	987				380,156	20
344					0	21
345					323,799	22
346					0	23
348	280	63	244		76,788	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	698,231		83,598	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	18,358	26.70%	16,981	28
Transportation Equipment (392)	382	13.30%	109	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	254	5.80%	102	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	18,994		17,192	
Total accum. prov. directly assignable	1,023,411		117,209	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,023,411		117,209	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>1,267</u>	<u>63</u>	<u>244</u>	<u>0</u>	<u>780,743</u>	
390					0	26
391					0	27
391.1					35,339	28
392					491	29
393					0	30
394					0	31
395					356	32
396					0	33
397					0	34
397.1					0	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,186</u>	
	<u>1,267</u>	<u>63</u>	<u>244</u>	<u>0</u>	<u>1,139,534</u>	
					0	38
	<u>1,267</u>	<u>63</u>	<u>244</u>	<u>0</u>	<u>1,139,534</u>	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			40,272	40,272	1
February			37,301	37,301	2
March			38,966	38,966	3
April			40,904	40,904	4
May			41,737	41,737	5
June			55,611	55,611	6
July			48,138	48,138	7
August			53,981	53,981	8
September			42,741	42,741	9
October			40,325	40,325	10
November			37,846	37,846	11
December			40,220	40,220	12
Total annual pumpage	0	0	518,042	518,042	
Less: Water sold				449,094	13
Volume pumped but not sold				68,948	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				7,617	16
Volume related to equipment/system malfunction				5,784	17
Non-utility volume NOT included in water sales				260	18
Total volume not sold but accounted for				13,661	19
Volume pumped but unaccounted for				55,287	20
Percent of water lost				11%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,541	24
Date of maximum: 6/23/2005					25
Cause of maximum:					26
Used 400,000 gals during entire week from 6/21 thru 7/1...for main flushing on Center Street during water relay projects. Weather was also hot (90 deg) & dry (had been dry for weeks prior as well); therefore considerable lawn sprinkling in the community.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				990	27
Date of minimum: 9/13/2005					28
Total KWH used for pumping for the year				1,127,740	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery: N/A					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 MEQUON STREET	BG 643	692	8	700,000	Yes	1
WELL #3 WESTERN AVENUE	BG 645	1,060	15	950,000	Yes	2
WELL #4 WAUWATOSA ROAD	BG 646	1,212	15	600,000	Yes	3
WELL #5 LINCOLN BOULEVARD	BG 647	1,000	11	800,000	Yes	4
WELL #6 HARRISON AVENUE	BG 648	630	19	800,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	3&5	1
Location	MEQUON STREET	WESTERN AVENUE	LINCOLN BOULEVARD	2
Purpose	P	P	B	3
Destination	D	T	D	4
Pump Manufacturer	GOULD	LAYNE NW	AMERICAN TURBINE	5
Year Installed	1997	1955	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	610	975	1,450	8
Pump Motor or Standby Engine Mfr	GE	U.S.	2 U.S.	9 10
Year Installed	1997	1999	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	WAUWATOSA ROAD	LINCOLN BOULEVARD	HARRISON AVENUE	15
Purpose	P	P	P	16
Destination	R	T	D	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1966	1968	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	750	700	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GE	22 23
Year Installed	1995	2000	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	125	75	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	3	3 & 5	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1955	1990	1968	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	160	0	35	9
				10
Total capacity in gallons (actual)	200,000	50,000	1,000,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)		NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?		Y	Y	22
				23
Is water fluoridated (yes, no)?		Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	36	0	0	0	36	1
P	D	1.500	5	0	0	0	5	2
M	D	2.000	294	0	0	0	294	3
M	D	4.000	3,169	0	0	0	3,169	4
P	D	4.000	132	0	0	0	132	5
M	D	6.000	63,823	0	2,785	0	61,038	6
M	S	6.000	310	0	0	0	310	7
P	D	6.000	10,896	0	0	0	10,896	8
P	S	6.000	29	0	0	0	29	9
M	D	8.000	45,379	0	0	0	45,379	10
M	S	8.000	320	0	0	0	320	11
M	T	8.000	430	0	0	0	430	12
P	D	8.000	79,553	2,784	0	0	82,337	13
P	S	8.000	3,180	0	0	0	3,180	14
M	D	10.000	2,799	0	0	0	2,799	15
M	S	10.000	80	0	0	0	80	16
M	T	10.000	598	0	0	0	598	17
P	D	10.000	105	0	0	0	105	18
M	D	12.000	17,164	0	0	0	17,164	19
M	T	12.000	4,002	0	0	0	4,002	20
P	D	12.000	36,787	0	0	0	36,787	21
P	S	12.000	345	0	0	0	345	22
P	T	12.000	2,707	0	0	0	2,707	23
M	T	16.000	100	0	0	0	100	24
Total Within Municipality			272,243	2,784	2,785	0	272,242	
P	D	8.000	4,705	0	0	0	4,705	25
P	D	12.000	1,510	0	0	0	1,510	26
Total Outside of Municipality			6,215	0	0	0	6,215	
Total Utility			278,458	2,784	2,785	0	278,457	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	514	0	0	0	514	0	1
L	0.750	587	0	22	0	565	0	2
L	1.000	3	0	0	0	3	0	3
M	1.000	1,958	0	0	0	1,958	0	4
P	1.000	75	22	0	0	97	0	5
M	1.250	21	0	0	0	21	0	6
P	1.250	151	0	0	0	151	0	7
P	1.500	19	0	0	0	19	0	8
M	1.500	62	0	0	0	62	0	9
P	2.000	3	0	0	0	3	0	10
M	2.000	52	0	0	0	52	0	11
P	4.000	13	0	0	0	13	0	12
M	4.000	29	0	0	0	29	0	13
M	6.000	19	0	1	0	18	0	14
P	6.000	8	1	0	0	9	0	15
M	8.000	2	0	0	0	2	0	16
P	8.000	1	0	0	0	1	0	17
Total Utility		3,517	23	23	0	3,517	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,325		218	(38)	1,069	10	1
0.750	2,505	349	5	18	2,867	667	2
1.000	109	23	0	4	136	15	3
1.250	5	0	0	1	6	0	4
1.500	80	3	0	(2)	81	3	5
2.000	24	2	0	(5)	21	3	6
3.000	14	0	0	0	14	7	7
4.000	8	0	0	(1)	7	5	8
6.000	0	0	0	0	0	0	9
Total:	4,070	377	223	(23)	4,201	710	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	821	54	3	7	0	184	1,069	1
0.750	2,593	176	17	7	0	74	2,867	2
1.000	6	82	8	9	0	31	136	3
1.250	0	4	0	0	0	2	6	4
1.500	0	57	5	4	0	15	81	5
2.000	0	11	3	1	1	5	21	6
3.000	0	1	1	5	0	7	14	7
4.000	0	0	2	4	0	1	7	8
6.000	0	0	0	0	0	0	0	9
Total:	3,420	385	39	37	1	319	4,201	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	11	0	0	0	11	1
Within Municipality	527	7	7	0	527	2
Total Fire Hydrants	538	7	7	0	538	
Flushing Hydrants						
	6	0	0	0	6	3
Total Flushing Hydrants	6	0	0	0	6	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 531

Number of distribution system valves end of year: 950

Number of distribution valves operated during year: 630

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Avg. cost per KWH = \$0.0691

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Explanation of Increase in Account #623: 2004 = \$64,199 2005 = \$77,927

1) 18,350 more KWH's were purchased for water pumping in 2005 than in 2004, accounting for approx. \$1,500 of the additional cost in 2005.

2) A significant rate increase (over 20%) in the "interdepartmental" electric rate occurred on 2/11/05, combined with higher than expected PCA rates resulted in an additional approx. \$12,000 in costs during 2005 as compared to 2004.

Explanation of Decrease in Account #665: 2004 = \$92,365 2005 = \$76,672

\$3,000 of the reason why 2004's actual is above 2005's, is because of additional labor charged:

1) One month overlap for training of new water superintendent (former employee retired in 2004).

2) During the retiring water superintendent's final few months (Jan-May 2004), the bulk of his time was being allocated to #665 for time being spent to set up the utility's automated mapping system. The new water superintendent has continued with these setup efforts, but ran into some software problems which caused the project to be postponed.

3) Beginning in March 2005, the % of labor being allocated to this account by the Gen. Mgr. was decreased from 4% to 1.5%. This would account for approx. \$2,200 of the decrease from 2004 to 2005.

4) In 2005, only \$500 was charged to this account for "Indirect Work Order Labor Clearing" whereas in 2004, \$5300 was charged. These \$'s represent the amount that was not taken out of the W/O Labor Clearing Account during the year and charged to work orders. Beginning in 2005, staff developed a separate clearing rate for the water utility, to better represent the ratio of dollars being charged into the clearing account, with labor dollars being charged directly to work orders. This would account for \$4,800 of the decrease from 2004 to 2005.

5) Back in 2000 and 2001, the water superintendent incorrectly charged a fair amount of his labor to #163. The time really should have been charged to #665. 1/3 of this was corrected in 2002, 2/3 in 2003, and a final 1/3 in 2004, which credited #163, Stores Clearing, and debited #665, where the water superintendent's labor should have been charged to begin with. This would account for \$3,700 of the decrease from 2004 to 2005.

6) 2005 A/P costs (outside services and supplies) were about \$5,000 lower than 2004's because there were no unusual costs incurred in 2005 as were incurred in 2003 and 2004. For example, in 2003/2004, \$1,000 total was incurred to take digital photos of all the utility's hydrants; in 2004, we placed an advertisement for the Water Superintendent position @ \$700, we charged \$530 for misc parts, we paid \$480 to have programmers import database information on our hydrants, and we charged \$445 to this account for an item that was then returned in 2005 and a credit therefore applied to this account in 2005.

The above were all explaining decreases from 2004 to 2005. The following explains increases from 2004 to 2005.

1) \$200/mo Housing Allowance paid to the new Water Superintendent began in

WATER OPERATING SECTION FOOTNOTES

Dec 2004, so 2005's actual costs were \$2200 more than 2004's. (Housing allowance is paid to utility employees who are "on-call" after hours and live within a certain response time from the utility building).

2) Stand-by costs recorded here were approx. \$3,000 more in 2005 than in 2004. This was because the utility's new Water Superintendent is in the "on-call" schedule, whereas the former Water Superintendent was not.

Explanation of Increase in Account #675: 2004 = \$8,051 2005 = \$24,794
We had 10 lateral breaks in 2003, 3 in 2004, and 5 in 2005.

Breakdown of increase from 2004 to 2005:

- 1) 2005's labor was \$1,500 higher than 2004's.
- 2) 2005's Inventory materials were \$226 less than 2004's, but the associated Stores Clearing was \$739 more in 2005 due to an increased material overhead clearing rate.
- 3) 2005's Outside Services and Supplies were \$13,700 more than 2004's primarily because of laterals that were extended on Tamarack Drive (\$12,300 cost to extend these laterals was charged to maintenance, not capitalized).
- 4) In 2004, we received \$1,100 in reimbursements (lateral break and storm damage costs). In 2005, we only received \$100 in reimbursements. This would explain a \$1,000 increase from 2004 to 2005.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

EXPLANATION OF METHODOLOGY WHICH WILL BE USED BEGINNING IN 2006 OR 2007 (WHENEVER IMPLEMENTATION OF AUTOMATED WORK ORDER SYSTEM IS COMPLETED) BY UTILITY FOR DETERMINING ALLOCATION BETWEEN UTILITY/MUNI-FINANCED AND CUSTOMER-FINANCED PLANT VALUES FOR RETIREMENT PURPOSES IN ACCOUNT #343, 345, AND 348.

When retiring plant originally installed in 2006(?) and beyond, the allocation between UMF and CF plant will be based on the average UMF/CF cost within each different type of "plant unit" (ex: 6" cast iron distribution main, 6" PVC distribution main, 4.5" hydrant, 5.25" hydrant, etc.). These percentages for each plant unit will be based on an analysis of each year's plant installation costs, by the unit, by the work order ... then averaged together within each different unit type.

When retiring plant originally installed prior to 2006(?), an overall percent allocation within each plant account (ex: 343's overall percent allocation will differ from 345's) will be used to determine UMF/CF allocation. These percentages for each plant account will be based on an analysis performed by the utility in 2006(?) of prior year UMF/CF allocations. These percentages will vary by year, or block of years, depending on results of analysis of prior year's customer-financed vs utility-financed plant additions.

EXPLANATION OF METHODOLOGY USED BY UTILITY FOR DETERMINING ALLOCATION BETWEEN UTILITY/MUNI-FINANCED AND CUSTOMER-FINANCED PLANT VALUES FOR RETIREMENT PURPOSES IN REMAINING ACCOUNTS.:

This will be based on the known UMF/CF plant allocation for each different unit of plant, for each specific year. (Ex: Computer, Water Pump, Meter Testing Equipment.)

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

n/a

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.
If applicable, provide construction authorization.**

Only Acct #343 installations exceed \$100,000, and per note above, no explanation is required.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

n/a

If Adjustments for any account are nonzero, please explain.

In 2005, the water meter continuing property records were reconciled with the utility's detailed property records system and an adjustment of <\$11,739> was made to the general ledger. The offsetting entry was made to accumulated depreciation.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

n/a

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

n/a

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

n/a

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

n/a

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

n/a

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

n/a

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

General footnotes

Depreciation rate listed for acct #332 on this utility/municipality financed schedule is 5.03%, which is the 2005 composite of the authorized rate of 3.30% on #332.1 water treatment equipment - air stripper and 6.00% on #332.2 water treatment equipment - chemical. The utility has utility-financed plant in both 332.1 and 332.2, which necessitated the composite depreciation rate.

If End of Year Balance is less than zero, please explain.

n/a

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

For account #397, we recorded a full year's depreciation expense in 2003, however, in 2003 this caused accumulated depreciation to exceed the plant balance. Therefore, unless additional equipment is purchased to make the plant balance exceed the accumulated depreciation balance, no additional depreciation expense will be recorded. No depreciation expense was recorded in 2004 or 2005, as the average plant balance remained less than the ending accum. depr. balance.

For account #396, we recorded a partial year's depreciation expense in 2005, up to the accumulated depreciation balance. No additional depreciation expense will be recorded from this point, unless additional equipment is purchased to make the plant balance exceed the accumulated depreciation balance.

If Adjustments for any account are nonzero, please explain.

In 2005, the water meter continuing property records were reconciled with the utility's general ledger and an adjustment of <\$11,739> was made to the general ledger. The offsetting entry was made to accumulated depreciation.

Water Mains (Page W-21)

General footnotes

There was no water main extended to new subdivisions or new customers in 2005.

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All water main installed was financed by the utility. The main was installed to replace existing main.

Explain all reported Adjustments.

No adjustments.

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

n/a

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

n/a

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

Explain all reported Adjustments.

n/a

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

All water services installed were financed by the utility. The services were installed to replace existing services.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

n/a

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

n/a

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Other than for its own buildings, the utility does not own any service laterals beyond the curb stop. If the water is shut off at the curb stop (which is the case for some of our "seasonal" customers), the utility-owned service lateral is still pressurized, and therefore considered by the utility to be "in use."

Meters (Page W-23)

Explain all reported adjustments.

In 2005, we reconciled continuing property meter records stored in our Harris billing system with our General Ledger. The count adjustments in column "e" are a result of this reconciliation. A corresponding dollar adjustment was made in the utility-financed plant schedule for meters.

If Tested During Year column total is zero, please explain.

n/a

If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

n/a

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

n/a

Explain program for replacing or testing meters 1" or smaller.

Our testing program is currently 10-12 years. In 2005, we tested meters that were scheduled for 2004 and 2005. In 2004, the number of meters tested was lower than usual due to the fact that the utility focused on testing meters that we were unable to test in the past several years. This represented customers we had trouble contacting and/or setting up appointments with. Thus, the number of meters tested in 2004 was only 164. The number of meters tested in 2005 was 710.

If 2-inch or greater meters are reported as residential, please explain.

n/a

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes, we are testing station meters every two years and replacing as needed.
If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

n/a

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	9,316,304	8,077,905	1
Total Sales of Electricity	9,316,304	8,077,905	
Other Operating Revenues			
Forfeited Discounts (450)	11,863	9,143	2
Miscellaneous Service Revenues (451)	1,087	1,052	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	34,929	33,879	5
Interdepartmental Rents (455)	18,000	19,200	6
Other Electric Revenues (456)	3,170	2,886	7
Total Other Operating Revenues	69,049	66,160	
Total Operating Revenues	9,385,353	8,144,065	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	6,796,143	5,953,531	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	385,460	337,869	10
Customer Accounts Expenses (901-905)	117,124	117,619	11
Sales Expenses (911-916)	81,513	83,429	12
Administrative and General Expenses (920-932)	408,328	410,741	13
Total Operation and Maintenance Expenses	7,788,568	6,903,189	
Other Expenses			
Depreciation Expense (403)	475,250	407,938	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	325,500	281,782	16
Total Other Expenses	800,750	689,720	
Total Operating Expenses	8,589,318	7,592,909	
NET OPERATING INCOME	796,035	551,156	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	11,863	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	11,863	
Miscellaneous Service Revenues (451):		
FEES FOR RECONNECTING METERS, AND SMALL CREDIT BALANCE TRANSFERRED FROM #587	1,087	3
Total Miscellaneous Service Revenues (451)	1,087	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTAL FROM TELEPHONE AND CABLE TV COMPANIES FOR ATTACHMENTS TO ELEC POLES	34,929	5
Total Rent from Electric Property (454)	34,929	
Interdepartmental Rents (455):		
RENT PAID BY THE WATER DEPT TO THE ELEC DEPT	18,000	6
Total Interdepartmental Rents (455)	18,000	
Other Electric Revenues (456):		
MISC. WHEELING COSTS FROM WE ENERGIES AND SALES TX RET FEES	3,170	7
Total Other Electric Revenues (456)	3,170	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	6,796,143	5,953,531	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	6,796,143	5,953,531	
Total Power Production Expenses	6,796,143	5,953,531	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	4,893	4,646	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	24,362	22,310	52
Overhead Line Expenses (583)	25,008	6,097	53
Underground Line Expenses (584)	28,216	26,797	54
Street Lighting and Signal System Expenses (585)	6,616	0	55
Meter Expenses (586)	14,048	16,330	56
Customer Installations Expenses (587)	11	2,820	57
Miscellaneous Distribution Expenses (588)	133,007	125,378	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)	4,808	4,646	60
Maintenance of Structures (591)	546	364	61
Maintenance of Station Equipment (592)	12,102	3,772	62
Maintenance of Overhead Lines (593)	55,689	59,860	63
Maintenance of Underground Lines (594)	31,567	32,259	64
Maintenance of Line Transformers (595)	304	2,522	65
Maintenance of Street Lighting and Signal Systems (596)	40,163	27,850	66
Maintenance of Meters (597)	4,120	2,218	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	385,460	337,869	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	12,778	12,342	69
Meter Reading Expenses (902)	23,142	22,102	70
Customer Records and Collection Expenses (903)	68,505	66,338	71
Uncollectible Accounts (904)	1,081	(683)	72
Miscellaneous Customer Accounts Expenses (905)	11,618	17,520	73
Total Customer Accounts Expenses	117,124	117,619	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)	5,085	5,929	75
Advertising Expenses (913)	76,428	77,500	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	81,513	83,429	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	74,036	88,253	78
Office Supplies and Expenses (921)	8,561	10,959	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	8,525	11,422	81
Property Insurance (924)	11,931	6,956	82
Injuries and Damages (925)	30,798	25,597	83
Employee Pensions and Benefits (926)	176,940	148,003	84
Regulatory Commission Expenses (928)	3,076	10,925	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	49,628	46,618	87
Rents (931)		0	88
Maintenance of General Plant (932)	44,833	62,008	89
Total Administrative and General Expenses	408,328	410,741	
Total Operation and Maintenance Expenses	7,788,568	6,903,189	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	WISC ADMIN CODE-PSC SECTION 109	269,321	229,768	1
Social Security	PAYROLL DISTRIBUTION	36,122	32,032	2
Wisconsin Gross Receipts Tax	BASED ON RURAL ELECTRIC SALES	12,860	11,171	3
PSC Remainder Assessment	BASED ON REVENUES	7,197	8,811	4
Other (specify): NONE			0	5
Total tax expense		325,500	281,782	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183330				3
County tax rate	mills		1.737110				4
Local tax rate	mills		6.200140				5
School tax rate	mills		9.152340				6
Voc. school tax rate	mills		1.839650				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.112570				10
Less: state credit	mills		1.261140				11
Net tax rate	mills		17.851430				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.200140				14
Combined School Tax Rate	mills		10.991990				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.192130				17
Total Tax Rate	mills		19.112570				18
Ratio of Local and School Tax to Total	dec.		0.899520				19
Total tax net of state credit	mills		17.851430				20
Net Local and School Tax Rate	mills		16.057710				21
Utility Plant, Jan. 1	\$	16,827,577	16,827,577				22
Materials & Supplies	\$	470,888	470,888				23
Subtotal	\$	17,298,465	17,298,465				24
Less: Plant Outside Limits	\$	906,679	906,679				25
Taxable Assets	\$	16,391,786	16,391,786				26
Assessment Ratio	dec.		1.023200				27
Assessed Value	\$	16,772,075	16,772,075				28
Net Local & School Rate	mills		16.057710				29
Tax Equiv. Computed for Current Year	\$	269,321	269,321				30
Tax Equivalent per 1994 PSC Report	\$	211,930					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	269,321					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	335,852	8,887	34
Structures and Improvements (361)	441,564	530,560	35
Station Equipment (362)	1,181,236	2,122,973	36
Storage Battery Equipment (363)	0	11,693	37
Poles, Towers and Fixtures (364)	1,129,960	144,032	38
Overhead Conductors and Devices (365)	1,237,790	118,393	39
Underground Conduit (366)	321,094	106,358	40
Underground Conductors and Devices (367)	3,003,892	157,029	41
Line Transformers (368)	1,439,053	133,745	42
Services (369)	743,822	37,737	43
Meters (370)	462,570	13,249	44
Installations on Customers' Premises (371)	11,388	1,514	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,089,745	79,361	47
Total Distribution Plant	11,397,966	3,465,531	
GENERAL PLANT			
Land and Land Rights (389)	22,643		48
Structures and Improvements (390)	515,220	6,987	49
Office Furniture and Equipment (391)	53,099	1,419	50
Computer Equipment (391.1)	63,864	4,120	51
Transportation Equipment (392)	180,522		52
Stores Equipment (393)	9,808	2,429	53
Tools, Shop and Garage Equipment (394)	84,656	11,769	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			344,739	34
Structures and Improvements (361)			972,124	35
Station Equipment (362)		1,176	3,305,385	36
Storage Battery Equipment (363)			11,693	37
Poles, Towers and Fixtures (364)	8,588	(590)	1,264,814	38
Overhead Conductors and Devices (365)	9,161	(9,242)	1,337,780	39
Underground Conduit (366)	746	1,543	428,249	40
Underground Conductors and Devices (367)	47,989	(10,614)	3,102,318	41
Line Transformers (368)	74,230	(1,166)	1,497,402	42
Services (369)	4,818	6,714	783,455	43
Meters (370)	1,791		474,028	44
Installations on Customers' Premises (371)	125	848	13,625	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	19,910	7,587	1,156,783	47
Total Distribution Plant	167,358	(3,744)	14,692,395	
GENERAL PLANT				
Land and Land Rights (389)		10,421	33,064	48
Structures and Improvements (390)	7,705		514,502	49
Office Furniture and Equipment (391)			54,518	50
Computer Equipment (391.1)			67,984	51
Transportation Equipment (392)			180,522	52
Stores Equipment (393)			12,237	53
Tools, Shop and Garage Equipment (394)			96,425	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	61,115		55
Power Operated Equipment (396)	425,254	23,237	56
Communication Equipment (397)	233,597	82,290	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,649,778	132,251	
Total utility plant in service directly assignable	13,047,744	3,597,782	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 13,047,744	 3,597,782	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			61,115 55
Power Operated Equipment (396)			448,491 56
Communication Equipment (397)	286		315,601 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	7,991	10,421	1,784,459
Total utility plant in service directly assignable	175,349	6,677	16,476,854
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	175,349	6,677	16,476,854

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	148,682	0	38
Overhead Conductors and Devices (365)	86,001	2,496	39
Underground Conduit (366)	34,107	4,129	40
Underground Conductors and Devices (367)	699,638	1,519	41
Line Transformers (368)	0		42
Services (369)	130,667	8,726	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	359,394	0	47
Total Distribution Plant	1,458,489	16,870	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	10,000		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	94,649		51
Transportation Equipment (392)	1,180		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,764	(29)	144,889 38
Overhead Conductors and Devices (365)	1,076	(403)	87,018 39
Underground Conduit (366)	65	(88)	38,083 40
Underground Conductors and Devices (367)	12,014	(959)	688,184 41
Line Transformers (368)			0 42
Services (369)	650	2,052	140,795 43
Meters (370)			0 44
Installations on Customers' Premises (371)	0	0	0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	3,688	1,982	357,688 47
Total Distribution Plant	21,257	2,555	1,456,657
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			10,000 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			94,649 51
Transportation Equipment (392)			1,180 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	105,829	0	
Total utility plant in service directly assignable	1,564,318	16,870	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,564,318	 16,870	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	105,829
Total utility plant in service directly assignable	21,257	2,555	1,562,486
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	21,257	2,555	1,562,486

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	279,865	3.18%	22,478	27
Station Equipment (362)	885,890	3.23%	72,459	28
Storage Battery Equipment (363)	0	4.00%	234	29
Poles, Towers and Fixtures (364)	37,898	3.75%	44,902	30
Overhead Conductors and Devices (365)	68,493	3.40%	43,785	31
Underground Conduit (366)	34,561	2.50%	9,367	32
Underground Conductors and Devices (367)	831,125	3.33%	101,668	33
Line Transformers (368)	520,844	3.03%	44,487	34
Services (369)	262,149	3.45%	26,346	35
Meters (370)	205,774	3.17%	14,845	36
Installations on Customers' Premises (371)	(1,505)	5.00%	625	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	377,122	3.33%	37,405	39
Total Distribution Plant	3,502,216		418,601	
GENERAL PLANT				
Structures and Improvements (390)	280,374	2.50%	12,872	40
Office Furniture and Equipment (391)	28,469	6.25%	3,363	41
Computer Equipment (391.1)	26,686	14.29%	9,421	42
Transportation Equipment (392)	102,949	5.11%	9,221	43
Stores Equipment (393)	4,730	4.00%	441	44
Tools, Shop and Garage Equipment (394)	27,112	6.67%	6,039	45
Laboratory Equipment (395)	45,593	5.56%	3,398	46
Power Operated Equipment (396)	166,767	5.02%	21,914	47
Communication Equipment (397)	222,669	7.69%	21,117	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	905,349		87,786	
Total accum. prov. directly assignable	4,407,565		506,387	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					302,343	27
362					958,349	28
363					234	29
364	8,588	12,360	1,154	(590)	62,416	30
365	9,161	7,638	2,452	(9,243)	88,688	31
366	746	120		1,543	44,605	32
367	47,989	4,323	669	(10,615)	870,535	33
368	74,230	3,676		10	487,435	34
369	4,818	4,467		6,628	285,838	35
370	1,791				218,828	36
371	125	66		848	(223)	37
372					0	38
373	19,910	2,274	14,089	5,920	412,352	39
	167,358	34,924	18,364	(5,499)	3,731,400	
390	7,705	3,300			282,241	40
391					31,832	41
391.1					36,107	42
392					112,170	43
393					5,171	44
394					33,151	45
395					48,991	46
396					188,681	47
397	286		108		243,608	48
398					0	49
399					0	50
	7,991	3,300	108	0	981,952	
	175,349	38,224	18,472	(5,499)	4,713,352	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>4,407,565</u>		<u>506,387</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	175,349	38,224	18,472	(5,499)	4,713,352

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	225	3.75%	5,504	30
Overhead Conductors and Devices (365)	4,290	3.40%	2,941	31
Underground Conduit (366)	4,844	2.50%	902	32
Underground Conductors and Devices (367)	194,254	3.33%	23,107	33
Line Transformers (368)	0			34
Services (369)	47,867	3.45%	4,683	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	97,981	3.33%	11,939	39
Total Distribution Plant	349,461		49,076	
GENERAL PLANT				
Structures and Improvements (390)	825	2.50%	250	40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	16,895	14.29%	13,525	42
Transportation Equipment (392)	350	10.00%	118	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	18,070		13,893	
Total accum. prov. directly assignable	367,531		62,969	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29
364	3,764	2,085	157	(29)	8	30
365	1,076	400	190	(403)	5,542	31
366	65	10		(88)	5,583	32
367	12,014	981	185	(959)	203,592	33
368					0	34
369	650	264		2,138	53,774	35
370					0	36
371	0				0	37
372					0	38
373	3,688	212	3,061	1,982	111,063	39
	21,257	3,952	3,593	2,641	379,562	
390					1,075	40
391					0	41
391.1					30,420	42
392					468	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	0	31,963	
	21,257	3,952	3,593	2,641	411,525	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<hr/>			
Common Utility Plant Allocated to Electric Department	0		51
<hr/>			
Total accum. prov. for depreciation	367,531		62,969
	<hr/>		<hr/>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	21,257	3,952	3,593	2,641	411,525

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	22		2		20	1
7.2/12.5 kV (12kV)	0				0	2
14.4/24.9 kV (25kV)	14	2			16	3
Other: NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	34		1		33	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	19	1			20	7
Other: NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	1				1	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	5		1		4	11
Other: NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)	2		1		1	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	3	1			4	15
Other: NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other: NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other: NONE					0	26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	296	12
Total	298	13
Total customers on rural lines at end of year	298	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	21,373	Monday	01/17/2005	18:00	11,667
February	02	19,562	Monday	02/07/2005	19:00	10,187
March	03	19,552	Wednesday	03/02/2005	19:00	10,917
April	04	18,334	Tuesday	04/19/2005	15:00	9,801
May	05	17,892	Tuesday	05/03/2005	09:00	9,965
June	06	26,949	Friday	06/24/2005	15:00	11,682
July	07	24,710	Monday	07/18/2005	14:00	11,616
August	08	27,484	Tuesday	08/09/2005	17:00	12,135
September	09	24,703	Tuesday	09/13/2005	17:00	10,583
October	10	22,968	Tuesday	10/04/2005	15:00	9,766
November	11	18,781	Tuesday	11/29/2005	18:00	9,491
December	12	20,645	Monday	12/19/2005	18:00	10,737
Total		262,953				128,547

System Name CEDARBURG LIGHT & WATER COMM.

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		128,547	8
Interchanges:	In (gross)	0	9
	Out (gross)	0	10
	Net	0	11
Transmission for/by others (wheeling):	Received	0	12
	Delivered	0	13
	Net	0	14
Total Source of Energy		128,547	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		123,883	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		240	22
Total Used by Company		240	23
Total Sold and Used		124,123	24
Energy Losses:			25
Transmission Losses (if applicable)		0	26
Distribution Losses		4,424	27
Total Energy Losses		4,424	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		3.4415%	29
Total Disposition of Energy		128,547	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SERVICE	RG-1	5,023	44,376	1
RESIDENTIAL SERVICE - OPTIONAL TIME-OF-DAY	RG-2	59	815	2
Total Sales for Residential Sales		5,082	45,191	
Commercial & Industrial				
SMALL POWER	CP-1	35	9,161	3
SMALL POWER - OPTIONAL TIME-OF-DAY	CP-2	7	4,030	4
LARGE POWER - TIME-OF-DAY	CP-3	15	20,063	5
INDUSTRIAL POWER - TIME-OF-DAY	CP-4	4	26,570	6
GENERAL SERVICE	GS-1	754	15,973	7
GENERAL SERVICE - OPTIONAL TIME-OF-DAY	GS-2	10	494	8
INTERDEPARTMENTAL	MP-1	6	1,128	9
SECURITY LIGHTING	MS-1	43	73	10
Total Sales for Commercial & Industrial		874	77,492	
Public Street & Highway Lighting				
PUBLIC STREET LIGHTING	MS-1	2	1,160	11
DOWNTOWN STREET LIGHTING	MS-2	1	40	12
Total Sales for Public Street & Highway Lighting		3	1,200	
Sales for Resale				
NONE				13
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,959	123,883	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,488,050	298,652	3,786,702	1
		56,866	5,377	62,243	2
0	0	3,544,916	304,029	3,848,945	
31,616	41,021	647,439	56,559	703,998	3
9,456	11,068	235,366	26,346	261,712	4
53,147	66,889	1,175,096	113,765	1,288,861	5
57,312	75,002	1,356,551	148,719	1,505,270	6
		1,218,380	107,809	1,326,189	7
		33,316	3,187	36,503	8
		70,969	6,958	77,927	9
		7,739	448	8,187	10
151,531	193,980	4,744,856	463,791	5,208,647	
		196,590	7,022	203,612	11
		54,858	242	55,100	12
0	0	251,448	7,264	258,712	
				0	13
0	0	0	0	0	
151,531	193,980	8,541,220	775,084	9,316,304	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)	(c)			
(a)						
Name of Vendor		WPPI			1	
Point of Delivery		CEDARBURG			2	
Type of Power Purchased (firm, dump, etc.)		FIRM			3	
Voltage at Which Delivered		24900			4	
Point of Metering		CEDARBURG			5	
Total of 12 Monthly Maximum Demands -- kW		262,953			6	
Average load factor		66.9670%			7	
Total Cost of Purchased Power		6,796,143			8	
Average cost per kWh		0.0529			9	
On-Peak Hours (if applicable)		7:00 AM - 9:00 PM			10	
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	5,542	6,125			12
	February	5,061	5,126			13
	March	5,583	5,335			14
	April	4,818	4,983			15
	May	4,833	5,132			16
	June	6,129	5,553			17
	July	5,230	6,386			18
	August	6,429	5,706			19
	September	5,276	5,307			20
	October	4,775	4,991			21
	November	4,701	4,790			22
	December	5,080	5,656			23
	Total kWh (000)	63,457	65,090			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS**Particulars**
(a)**Plant**
(b)**Plant**
(c)**Plant**
(d)**Plant**
(e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
N/A	0							1
NONE								2
Total							0	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
N/A	0						1
NONE							2
Total							0

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
N/A	0	0	0	0			
Total							<u><u>0</u></u>
							1

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
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SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	LAYTON	LINCOLN	MEQUON	NOWEST	SOUTH-T1	1
Voltage--High Side	24,900	24,900	24,900	24,900	138,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	24,900	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Total Capacity of Transformers in kVA	6,250	6,250	9,000	7,000	30,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW					20,014	7
Dt and Hr of Such Maximum Demand					07/31/2005 17:00	8 9
Kwh Output					51,302,200	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	SOUTH-T2	SOWEST				11
Voltage--High Side	138,000	24,900				12
Voltage--Low Side	24,900	4,160				13
Num. of Main Transformers in Operation	1	1				14
Total Capacity of Transformers in kVA	30,000	7,000				15
Number of Spare Transformers on Hand	0	0				16
15-Minute Maximum Demand in kW	15,648					17
Dt and Hr of Such Maximum Demand	11/09/2005 14:00					18 19
Kwh Output	34,896,352					20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
Kwh Output						29

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,167	1,230	71,454	1
Acquired during year	106	46	4,639	2
Total	6,273	1,276	76,093	3
Retired during year	12	67	4,903	4
Sales, transfers or adjustments increase (decrease)	0	(1)	(50)	5
Number end of year	6,261	1,208	71,140	6
Number end of year accounted for as follows:				7
In customers' use	5,920	1,037	55,290	8
In utility's use	20	8	975	9
				10
Locked meters on customers' premises	0			11
In stock	321	163	14,875	12
Total end of year	6,261	1,208	71,140	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE		0		1
Total		0	0	
Ornamental				
Fluorescent	18	57	4,308	2
Metal Halide/Halogen	70	9	2,721	3
Metal Halide/Halogen	175	51	38,554	4
Mercury Vapor	175	6	6,124	5
Mercury Vapor	400	2	4,791	6
Sodium Vapor	70	9	2,741	7
Sodium Vapor	100	279	142,475	8
Sodium Vapor	150	500	374,181	9
Sodium Vapor	250	380	618,031	10
Sodium Vapor	400	3	5,718	11
Total		1,296	1,199,644	
Other				
NONE		0		12
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Explanation of Increase in Account #583: 2004 = \$6,097 2005 = \$25,008

In 2004, labor to perform inspection of utility's overhead system (as per PSC requirements), was lower than normal (only about 39 hours) because area inspected was around the utility's SW substation and much of the time spent performing inspection was streamlined because this area was also "rebuilt" in 2004 and inspections were performed while crew was doing rebuilds.

In 2005, utility inspected area by its Power Plant substation. 260 hours were spent performing the overhead system inspection in 2005. This would account for approx \$6,300 in additional labor in 2005 as compared to 2004, plus \$5,800 in associated "clearing" costs.

In 2004, the utility spent \$4,000 LESS than normal for minor electric tools (under \$500 each) to be used in maintenance of overhead lines. In other words, only \$1500 was spent on minor overhead tools in 2004, whereas in 2005, \$4,400 was spent on minor overhead tools. This accounts for \$2,900 of reason why 2005's is higher than 2004's.

Explanation of increase in Account #596: 2004 = \$27,850 2005 = \$40,164

Cost to LOCATE underground street lighting (wire) increased \$1,000 when comparing 2004's costs to 2005's. This varies each year depending on the number, complexity and size of locates required.

Maintenance of street lighting equipment increased \$11,300; primarily in labor and associated clearing costs. The main reason for this was that more time was spent finding and repairing underground street light cable failures in 2005 than in the past.

Explanation of decrease in Account #920: 2004 = \$88,253 2005 = \$74,036

\$15,577 in labor and associated clearing costs were taken out of #920 during 2005 and capitalized with the cost of the utility's new 138KV Cedarburg South Substation. This labor and clearing was an estimated amount of the General Manager's time spent providing engineering and oversight on the new substation. Normally, this labor would remain in #920, but due to the special circumstances and time commitment by the Gen. Mgr. on this significant project in 2005, labor and clearing was transferred. The costs should return to normal again in 2006.

Explanation of increase in Account #926: 2004 = \$148,003 2005 = \$176,940

1) Health/Dental Insurance: \$14,105, or 17.6% more in 2005 than 2004. The utility's health insurance premiums increased approx. \$115/mo. for each family health plan from 2004 to 2005. Employee contribution decreased slightly because most employees switched to an alternate, lower employee-contribution/lower cost health plan in 2005. Additionally, it appears that a higher percentage of the utility's overall health insurance costs was charged to "electric expense" during 2005 than during 2004, as a study of labor hours charged directly to electric "work orders" indicated a decrease of about 1,000 hours. This would logically indicate that more labor hours were charged to electric expense accounts (and not capitalized) during 2005 than during 2004. This will be studied further when the utility prepares its 2006 budget.

2) Retirement: \$6,722 more in 2005 than 2004.

The WRS required rate increased from 10.9% in 2004 to 11.3% in 2005. Labor

ELECTRIC OPERATING SECTION FOOTNOTES

rates would have also increased, and since retirement is based on a percent of labor, this would have caused part of the increase. Lastly, since it appears a greater percentage of the utility's overall labor was charged to "electric expense" accounts (versus being capitalized) in 2005 than in 2004, this too would contribute to the increase being seen in retirement costs booked to #926 in 2005 versus in 2004.

3) Offsetting "paper entry" for Vacation/Sick Leave Liability: \$5,347 more in 2005 than 2004. This entry varies from year to year. It is based on a formula which takes employees ages, years of service, and wage rates into consideration. As employees jump from one age bracket into another, or from one longevity bracket to another, this significantly alters the "paper entry" that needs to be made to record the additional liability. Wage rate changes also affect this. In 2005, we had one electric/water employee retire, who was replaced with a younger employee earning a lower wage. This would have ultimately caused a decrease in the \$'s charged to #926 when comparing 2004's to 2005's, but this decrease was offset by the increased vacation, sick leave, age and longevity of the utility's remaining employees.

4) Booked a <\$2,900> credit entry to #926 in 2004 for a reimbursement received during 2004 on "fringes" associated with expense-related labor. A large expense item was billed out during 2004, resulting in staff's decision to transfer the related fringes from the expense account (ex: #584) to #926, where the fringes would have originally been charged. The utility's normal procedure, however is not to put the reimbursement to #926, but rather to put the entire A/R invoice/reimbursement to the related distribution accounts (ex: #584). This perhaps made 2004's balance in #926 appear lower than normal.

5) The utility spent about \$550 to have many of the work shirts, carhards and work jackets worn by the crew, embroidered with employee names and CL&W logo, for improved identification to customers.

Explanation of decrease in Account #932: 2004 = \$62,008 2005 = \$44,833
Beyond the "norm" in 2004, the utility spent \$1,700 to replace heating ducts, \$7,900 for outside services costs related to a remodeling of the utility's office and \$4,500 for labor and associated clearing costs related to the office remodeling. In 2005, the utility removed numerous bushes from a stone retaining wall and replaced them with stone. This would have resulted in approx. \$1,000 beyond "the norm" in 2005. Combined, this would explain why 2004's was \$14,000 higher than the "norm."

Additionally, in 2004, the utility incurred \$4,000 more in programming costs for upgrades to its CAD AM/FM work order/mapping and CPR system than were incurred in 2005.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

n/a

If Additions, Account 300 (or 300.1), is nonzero, please explain.

n/a

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

n/a

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$100,000, please explain.

YEAR 2005 INSTALLATIONS GREATER THAN \$100,000 PER ACCOUNT:

ACCOUNT #361, STRUCTURES & IMPROVEMENTS, 2005 ADDITIONS (ALL UTIL-FINANCED)
= \$530,560

This is the portion of the new 138 KV substation that was allocated to #361.
Substation was placed in service in May 2005.

ACCOUNT #362, STATION EQUIPMENT, 2005 ADDITIONS (ALL UTIL-FINANCED) =
\$2,124,149

This is the portion of the new 138 KV substation that was allocated to #362.
Substation was placed in service in May 2005.

ACCOUNT #'S 364, 365, 366, 367, 369, 371 AND 373 ARE BROKEN DOWN BY THE
FOLLOWING CATEGORIES. THEY ARE FURTHER BROKEN DOWN LATER IN THIS
DESCRIPTION BY THE TYPES OF UNITS INSTALLED.

Category A: Associated with distribution rebuild projects being undertaken
by the utility to replace aging infrastructure.

Category B: Primary/Secondary line extensions and installations of new
services (new customer work).

Category C: Service conversions and upgrades (existing customer work).

Category D: Routine unit replacements.

Category E: City-wide storm repairs.

Category F: Rebuild the system and convert from 4.16 kV to 24.9 kV. These
upgrades are being implemented per recommendations of a comprehensive
Electric System Study performed by an outside consultant over the last few
years.

Category G: Build new distribution feeders from the utility's new 138 kV
substation. After energization of the new 138 kV substation, the utility
began receiving a discount on the cost of purchased power, which should
result in long-term savings to utility customers.

Category H: Misc work performed at utility customer's request, at the
customer's expense.

Category I: Unit replacements resulting from car or other types of
accidents.

2005 installations of utility/municipality financed plant exceeding \$100,000
per account by categories listed above:

Category A: #364 = \$20,491; #365 = \$11,092; #366 = \$10,998; #367 = \$18,550;

Category B: #366 = \$13,394; #367 = \$2,462

Category C: #366 = \$573

Category D: #364 = \$162; #365 = \$1,260; #367 = \$1,493

ELECTRIC OPERATING SECTION FOOTNOTES

Category E: none

Category F: #364 = \$13,380; #365 = \$20,958; #367 = \$5,941

Category G: #364 = \$78,385; #365 = \$59,978; #366 = \$44,639; #367 = \$75,492

Combination of Categories F & G: #364 = \$25,417; #365 = \$24,148; #366 = \$36,762; #367 = \$52,687

Category H: #364 = \$4,119; #365 = \$692; #366 = <\$8>

Category I: #364 = \$2,078; #365 = \$267; #367 = \$404

FURTHER BREAKDOWN OF SIGNIFICANT PLANT ADDITIONS:

ACCOUNT #364, POLES, TOWERS & FIXTURES, 2005 ADDITIONS = \$144,032 (PLUS \$0 FINANCED BY CONTRIBUTIONS ... SEE 101.2)

Installations made up of 64 poles at a total cost of \$109,524; 42 anchors at a total cost of \$4,263; 77 down/head guys at a total cost of \$5,932; 41 single-phase equipment mounts at a total cost of \$3,435; 21 three-phase equipment mounts at a total cost of \$4,560; 60 crossarms at a total cost of \$15,307; and 2 cluster mounts at a total cost of \$1,011.

ACCOUNT #365, OVERHEAD CONDUCTORS AND DEVICES, 2005 ADDITIONS = \$118,393 (PLUS \$2,496 FINANCED BY CONTRIBUTIONS ... SEE 101.2) Installations made up of 81 grounds at a total cost of \$9,241; 26,809 ft. of overhead conductor at a total cost of \$90,396; 50 cutouts at a total cost of \$5,505; 71 arrestors at a total cost of \$6,744; and 15 disconnect switches at a total cost of \$3,481, 1 GOLB switches at a total cost of \$3,026.

ACCOUNT #366, UNDERGROUND CONDUIT, 2005 ADDITIONS = \$106,358 (PLUS \$4,129 FINANCED BY CONTRIBUTIONS ... SEE 101.2)
8,965 feet of underground conduit at a total of \$106,358.

ACCOUNT #367, UNDERGROUND CONDUCTORS AND DEVICES, 2005 ADDITIONS = \$157,029 (PLUS \$1,519 FINANCED BY CONTRIBUTIONS ... SEE 101.2) Installation made up of 7 modules at a total cost of \$2,196; 28 pedestals at a total cost of \$7,047; 4 single-phase switch junction boxes at a total cost of \$5,123; 1 three-phase switch junction box at a total cost of \$1,475; 13,955 ft. of underground conductor at a total cost of \$109,621; 12 transformer pads/slabs at a total cost of \$6,062; 34 arrestors at a total cost of \$4,700; 12 elbow arrestors at a total cost of \$3,284; 14 primary risers at a total cost of \$12,242; and 14 secondary risers at a total cost of \$5,277, and 0 PMH-Type Gear at a total cost of \$0.

ACCOUNT #368, DISTRIBUTION TRANSFORMERS, 2004 ADDITIONS = \$133,745 (ALL UTILITY-FINANCED): Installations made up of:

8, 10 kVa Overhead Transformers @ avg. cost of \$812 ... total \$6,498
5, 15 kVa Overhead Transformers @ avg. cost of \$908 ... total \$4,542
10, 25 kVa Overhead Transformers @ avg. cost of \$998 ... total \$9,976
0, 37.5 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0
0, 50 kVa Overhead Transformers @ avg. cost of \$0 ... total \$0
3, 75 kVa Overhead Transformers @ avg. cost of \$1,996 ... total \$5,988
1, 100 kVa Overhead Transformers @ avg. cost of \$2,758 ... total \$2,758
2, 167 kVa Overhead Transformers @ avg. cost of \$4,518 ... total \$9,037
2, 250 kVa Overhead Transformers @ avg. cost of \$4,768 ... total \$9,536
0, 25 kVa Underground Transformers @ avg. cost of \$0 ... total \$0
0, 37.5 kVa Underground Transformers @ avg. cost of \$0 ... total \$0

ELECTRIC OPERATING SECTION FOOTNOTES

0, 50 kVa Underground Transformers @ avg. cost of \$0 ... total \$0
9, 75 kVa Underground Transformers @ avg. cost of \$3,280 ... total \$29,521
4, 150 kVa Underground Transformers @ avg. cost of \$6,778 ... total \$27,112
0, 225 kVa Underground Transformers @ avg. cost of \$0 ... total \$0
1, 300 kVa Underground Transformers @ avg. cost of \$8,110 ... total \$8,110
1, 1500 kVa Underground Transformers @ avg. cost of \$20,666 ... total \$20,666

If Retirements for any Accounts exceed \$100,000, please explain.

NONE

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2005 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2005, the utility made adjustments to its automated mapping and facilities management database to "sync up" the mapping table used by the utility's engineers with the CPR ledger table used by the utility's accountants. Adjustments were made to plant where necessary, and offset through accumulated depreciation.

CATEGORY 2: Transfer \$'s previously tracked in account #105, Plant Held for Future Use for land that is actively being used by the utility. Transfer made from account #105 to account #389.

CATEGORY 3: Adjust 2003's plant additions to account #373.

CATEGORY 4: In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 5: Shift dollars originally recorded as customer-financed plant in 2004 to utility-municipality financed plant (dollars were inappropriately allocated in 2004's work order closing as a contribution instead of a reimbursement to cost of removal).

CATEGORY 6: To correct the value of a retirement made in 2004, where \$233 was retired, but \$223 should have been retired.

CATEGORY 7: Shift dollars from acct #368 to acct #362 for transformer that was taken from stock to install at the utility's new substation.

CATEGORY 1: #364 = <\$590>; #365 = <\$9,243>; #366 = \$1,543; #367 = <\$10,615>; #369 = \$6,628; #371 = \$848; #373 = \$5,950.

CATEGORY 2: #389 = \$10,421

CATEGORY 3: #373 = \$1,668

CATEGORY 4: #373 = <30>

CATEGORY 5: #369 = \$86

ELECTRIC OPERATING SECTION FOOTNOTES

CATEGORY 6: #368 = \$10

If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.

n/a, the substation equipment schedule is filled in.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

N/A

If Additions, Account 300 (or 300.1), is nonzero, please explain.

N/A

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

N/A

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Additions or Retirements for any Accounts exceed \$100,000, please explain.

YEAR 2005 INSTALLATIONS GREATER THAN \$100,000 PER ACCOUNT:

ACCOUNT #'S 364, 365, 366, 367, 369, 371 AND 373 ARE BROKEN DOWN BY THE FOLLOWING CATEGORIES. THEY ARE FURTHER BROKEN DOWN LATER IN THIS DESCRIPTION BY THE TYPES OF UNITS INSTALLED.

Category A: Associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure.

Category B: Primary/Secondary line extensions and installations of new services (new customer work)

Category C: Service conversions and upgrades (existing customer work)

Category D: Routine unit replacements.

Category E: City-wide storm repairs

Category F: Rebuild the system and convert from 4.16 kV to 24.9 kV. These upgrades are being implemented per recommendations of a comprehensive Electric System Study performed by an outside consultant over the last few years.

Category G: Build new distribution feeders from the utility's new 138 kV substation. After energization of the new 138 kV substation, the utility began receiving a discount on the cost of purchased power, which should result in long-term savings to utility customers.

Category H: Misc work performed at utility customers' request at the customer's expense.

Category I: Unit replacements resulting from car or other types of accidents.

There were no 2005 installations of customer financed plant exceeding \$100,000 per account by categories listed above, but we're listing the customer financed portion for those accounts where the utility/municipality financed plant did exceed \$100,000:

Category A: #364 = \$0; #365 = \$2,496; #366 = \$0; #367 = \$0

Category B: #366 = \$2,542; #367 = \$1,519

Category C: #366 = \$1,127

Category D: #364 = \$0; #365 = \$0; #367 = \$0

Category E: none

Category F: #364 = \$0; #365 = \$0; #367 = \$0

Category G: #364 = \$0; #365 = \$0; #366 = \$0; #367 = \$0

Combination of Categories F & G: #364 = \$0; #365 = \$0; #366 = \$0; #367 = \$0

ELECTRIC OPERATING SECTION FOOTNOTES

Category H: #364 = \$0; #365 = \$0; #366 = \$460

Category I: #364 = \$0; #365 = \$0; #367 = \$0

FURTHER BREAKDOWN:

ACCOUNT #365, OVERHEAD CONDUCTORS AND DEVICES, 2005 ADDITIONS = \$2,496 (PLUS \$118,393 FINANCED BY UTILITY/MUNICIPALITY ... SEE 101.1) Installations made up of 0 26,809 ft. of overhead conductor at a total cost of \$327; 1 GOLB switches at a total cost of \$2,168.

ACCOUNT #366, UNDERGROUND CONDUIT, 2005 ADDITIONS = \$4,129 (PLUS \$106,358 FINANCED BY UTILITY/MUNICIPALITY ... SEE 101.1) 8,965 feet of underground conduit at a total of \$4,129.

ACCOUNT #367, UNDERGROUND CONDUCTORS AND DEVICES, 2005 ADDITIONS = \$1,519 (PLUS \$157,029 FINANCED BY UTILITY/MUNICIPALITY ... SEE 101.1) Installation made up of 28 pedestals at a total cost of \$126; 13,955 ft. of underground conductor at a total cost of \$1,393.

If Retirements for any Accounts exceed \$100,000, please explain.

N/A

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2005 ARE BROKEN DOWN INTO THE FOLLOWING CATEGORIES:

CATEGORY 1: In 2005, the utility made adjustments to its automated mapping and facilities management database to "sync up" the mapping table used by the utility's engineers with the CPR ledger table used by the utility's accountants. Adjustments were made to plant where necessary, and offset through accumulated depreciation.

CATEGORY 5: Shift dollars originally recorded as customer-financed plant in 2004 to utility-municipality financed plant (dollars were inappropriately allocated in 2004's work order closing as a contribution instead of a reimbursement to cost of removal).

CATEGORY 1: #364 = <\$29>; #365 = <\$403>; #366 = <\$88>; #367 = <\$959>; #369 = \$2,138; #373 = \$1,982.

CATEGORY 5: #369 = <\$86>

If Plant in Service Additions, Account 368, are greater than zero AND Line Transformers Acquired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

N/A, this schedule is filled in.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1)

General footnotes

The utility received a letter from the Public Service Commission in 2004 stating that the utility's Cost of Removal as being recorded in account 111.1 is eventually going to cause Accumulated Depreciation to max out. The PSC suggested considering lowering the depreciation rates in the specific accounts where the Cost of Removal was fairly high. The utility reviewed its cost allocation method for splitting labor between installation and removal, and it appeared the allocation factors for cost of removal which have been used since 1999 have been too high, resulting in the higher than normal Cost of Removal. These allocation factors were reduced in 2005.

The utility still calculates a composite depreciation rate for acct #392 and #396 based on the combination of individual depreciation calculations on each vehicle and piece of power-operated equipment.

If End of Year Balance is less than zero, please explain.

Acct. #371, Accum. Depr. began the year 2005 with a credit balance. Reason goes back to 1999 when a field inventory was done of the utility's electrical distribution system, and in the process, some plant was reclassified, causing a credit balance in accumulated depreciation.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

n/a

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

EXPLANATIONS FOR ACCTS #364, #365, #366, #367, #369, #371 & #373 FOR
ADJUSTMENTS MADE TO ACCUMULATED DEPRECIATION:

CATEGORY 1: In 2005, the utility made adjustments to its automated mapping and facilities management database to "sync up" the mapping table used by the utility's engineers with the CPR ledger table used by the utility's accountants. Adjustments were made to plant where necessary, and offset through accumulated depreciation.

CATEGORY 3: Adjust 2003's plant additions to account #373.

CATEGORY 4: In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero (although the effect on UMF plant in and of itself is not zero, because of percentage allocations used for these adjustments from prior years between UMF and CF plant), as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

CATEGORY 6: To correct the value of a retirement made in 2004, where \$233 was retired, but \$223 should have been retired.

CATEGORY 1: #364 = <\$590>; #365 = <\$9,243>; #366 = \$1,543; #367 = <\$10,615>; #369 = \$6,628; #371 = \$848; #373 = \$5,950.

CATEGORY 3: #373 = \$1,668

CATEGORY 4: #373 = <30>

CATEGORY 6: #368 = \$10

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If End of Year Balance is less than zero, please explain.

n/a

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

n/a

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS MADE IN 2005:

In 2005, the utility made adjustments to its automated mapping and facilities management database to "sync up" the mapping table used by the utility's engineers with the CPR ledger table used by the utility's accountants. Adjustments were made to plant where necessary, and offset through accumulated depreciation.

#364 = <\$29>; #365 = <\$403>; #366 = <\$88>; #367 = <\$959>; #369 = \$2,138;
#373 = \$1,982.

Substation Equipment (Page E-27)

General footnotes

In 2005, we do not have the 15-minute maximum demand in kW, date and hour of such maximum demand and Kwh Output for records 1 through 5 substations listed on this report. The person that used to provide this information for us retired, and the data was not collected by anyone else for a portion of the year. We are sorry for the oversight, but are now working with our power supplier, WPPI, to provide this data for us in 2006 and beyond.

We did have the data available for our new substation "Cedarburg South", which has two transformers, which we will label South-T1 and South-T2, and are providing that information in record 6 and 7 of this report. The information provided is for 8 months, as the new substation was in service beginning April 30, 2005. The data shown includes kWh and KW for all substations for the last day of April and the months of May 2005 through December 2005.
